



1999

Massachusetts

Department of

Revenue

# Schedule R/NR Resident/Nonresident Worksheet

**See instructions.**

Name(s) as shown on Mass. Form 1-NR/PY

Social Security number(s)

If you received Mass. source income before moving into or after moving out of Massachusetts, you may have to file a Form 1-NR/PY as a part-year resident and as a nonresident. If your gross income exceeded \$8,000 for the year, you must file as both a nonresident and a part-year resident.

This worksheet is to be used to adjust income, deductions, exemptions and the Earned Income Credit for taxpayers who were part-year Massachusetts residents **and** also received Massachusetts source income while a nonresident. Married taxpayers filing separate Massachusetts income tax returns must complete separate worksheets. The line numbers on this worksheet correspond with the line numbers on: Form 1-NR/PY, Massachusetts Nonresident or Part-year Resident Income Tax Return; Schedule X, Other Income; and Schedule Y, Other Deductions. Read the instructions for Form 1-NR/PY and this worksheet before entering any amounts on this worksheet.

**Part 1. Income Adjustments**

	Total income as modified Column A	Mass. resident period Column B Income from col. A for this period	Mass. nonresident period Column C Income from col. A for this period		Total Mass. taxable income Column E Add column B and column D
<b>5</b> Wages, salaries, tips and other employee compensation. . . . . <b>5</b>					
<b>6</b> Taxable pensions and annuities . . . . . <b>6</b>					
<b>7</b> Mass. bank interest. . . . . <b>7</b>					
<b>8</b> Business/profession or farm income/loss (see Sch. C) . . . . . <b>8</b>					
<b>9</b> Rental, royalty REMIC, partnership, S corp., trust income/loss (see Sch. E) . . . . . <b>9</b>					
<b>10</b> Unemployment compensation . . . . . <b>10</b>					
<b>11</b> Other income (alimony, taxable IRA/Keogh and Roth IRA distributions, Mass. state lottery winnings, other gambling winnings, fees, prizes, etc., see Sch. X) . . . . . <b>11</b>					
<b>23b</b> Interest and dividends (see Sch. B) <b>23b</b>					
<b>25</b> Certain capital gains (see Sch. B) . . . <b>25</b>					
<b>Schedule D</b> (long-term capital gains and losses, excluding collectibles, see Sch. D) . . . . .					
<b>Total</b> . . . . .					

Enter the amounts from each line in column E in the applicable lines on Form 1-NR/PY (see separate instructions for Schedule D). Subtract the total of column D from the total of column C and enter the result in line 14e of Form 1-NR/PY. Before completing Part 2 of this worksheet, complete Form 1-NR/PY, line 14, Nonresident Deduction and Exemption Ratio.

**Part 2. Deduction and Exemption Adjustments**

**Section A.** The amounts reported in columns A, B and C must be related to income reported on Form 1-NR/PY.

	Mass. resident period Column A	Mass. nonresident period Column B	Total Column C Add column A and column B
<b>15a</b> Amount you paid to Social Security, Medicare, R.R., U.S. or Mass. retirement. <b>Column C cannot exceed \$2,000.</b> . . . . . <b>15a</b>			
<b>15b</b> Amount spouse paid to Social Security, Medicare, R.R., U.S. or Mass. retirement. <b>Column C cannot exceed \$2,000</b> . . . . . <b>15b</b>			
<b>Schedule Y, line 1</b> Allowable employee business expenses (complete worksheet in instructions) . . . . .			
<b>Schedule Y, line 2</b> Penalty on early savings withdrawal . . . . .			
<b>Schedule Y, line 4</b> Amounts excludible under MGL Ch. 41, sec. 111F or U.S. Tax treaty . . . . .			

**Section A** (continued). The amounts in columns A, B and C must be related to income reported on Form 1-NR/PY.

**Schedule Y, line 5**

Moving expenses, self-employed health insurance deduction, qualified performing arts-related expenses, jury duty pay given to your employer, reforestation amortization, repayment of supplemental unemployment benefits under the Trade Act of 1974, employee business expenses of fee-basis state or local government officials, and deductible expenses related to income from the rental of personal property engaged in for profit . . . . .

**Schedule Y, line 6**

Deductible amount of qualified contributory pension income from another state or political subdivision . . . . .

Mass. resident period Column A	Mass. nonresident period Column B	Total Column C Add column A and column B

Enter the amounts from each line in column C in the applicable lines on Form 1-NR/PY or Schedule Y.

**Section B.**

**16** Child under age 13, or disabled dependent/spouse care expenses. Enter in column A the amount from item C of the worksheet in the Form 1-NR/PY instructions . . . . . **16**

**17** Dependent member of household under age 12 on 12/31/99. Enter in column A \$1,200. **Only if not claiming an amount in line 16.** . . . . . **17**

**Schedule Y, line 3**

Alimony paid. Enter in column A the amount from U.S. Form 1040, line 31a. . .

**Schedule Y, line 5**

Deductions for student loan interest, medical savings account, and clean fuel vehicles. Enter in column A the amount from U.S. Form 1040 only if related to income reported on Form 1-NR/PY . . . . .

**Schedule Y, line 7**

College tuition deduction. Enter in column A the amount from line 6 of the worksheet in the Form 1-NR/PY instructions . . . . .

**22** Exemptions. Enter in column A the amount from Form 1-NR/PY, line 4f. . . **22**

Total before adjustments Column A Total	Mass. resident period Column B See instructions	Mass. nonresident period Column C Subtract column B from column A Column D Multiply column C by Form 1-NR/PY, line 14g		Total after adjustment Column E Add column B and column D

Enter the amounts from each line in column E in the applicable lines on Form 1-NR/PY or Schedule Y.

**Part 3. Earned Income Credit Adjustments**

**39** Earned Income Credit . . . **39**

Total before adjustments Column A Earned Income Credit from U.S. return	Adjusted Earned Income Credit Column B Multiply column A by .10	Mass. resident period Column C Multiply column B by Form 1-NR/PY, line 2	Mass. nonresident period Column D Subtract column C from column B Column E Multiply column D by Form 1-NR/PY, line 14g		Total after adjustment Column F Add column C and column E

Enter the amount from column F on Form 1-NR/PY, line 39.